



Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit

*Michigan State Disbursement Unit
Office of Child Support
Department of Human Services*

Report Number:
43-142-04

Released:
May 2006

The Michigan State Disbursement Unit (MiSDU) centrally collects and disburses child support remittances in accordance with federal child support enforcement program requirements and State law.

Audit Objectives:

1. To assess the effectiveness of MiSDU's efforts in ensuring that the receipt and disbursement of child support remittances were accurate and timely.
2. To assess the effectiveness of MiSDU's efforts in resolving unidentified child support remittances.
3. To assess the effectiveness of MiSDU's efforts in monitoring the contract with its service provider.

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Audit Conclusions:

1. We concluded that MiSDU's efforts were effective in ensuring that the receipt and disbursement of child support remittances were accurate and timely. However, our assessment disclosed reportable conditions related to procedures for the receipt of child support remittances and power supply and backup procedures (Findings 1 and 2).

2. We concluded that MiSDU's efforts were effective in resolving unidentified child support remittances. Our audit report does not include any reportable conditions related to this audit objective.
3. We concluded that MiSDU's efforts in monitoring the contract with its service provider were effective. However, our assessment disclosed a reportable condition related to bond protection (Finding 3).

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Agency Response:

Our report contains 3 findings and 3 corresponding recommendations. The Department of Human Services' preliminary response indicated that it agrees with all of our recommendations.

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A copy of the full report can be
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<http://audgen.michigan.gov>



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